

City of Newton Privilege License Internet Sweepstakes Business Information

<u>Who must pay fee</u>: Businesses engaged in the provision of internet or computer services which include access to electronic sweepstakes or games wherein the user may receive prizes, products, tokens or similar markers which may be redeemable for cash or credits.

<u>Period of License</u>: A license is issued for a twelve-month period beginning July 1 and ending June 30.

<u>Change in business information during the year</u>: A licensee shall report a change in the information contained in the license application to the City of Newton within ten days after the change occurs.

Fee amount: See City of Newton Fees and Charges Schedule for respective license year.

<u>Proration of Fee</u>: When the business begins after December 31 and prior to June 30, the amount of the fee is one half of the original fee.

<u>Due Date</u>: All privilege license fees are due and payable to the City by July 1 of each year. In the event a business begins operation after July 1, the privilege license fee for that year is due before the business can begin.

<u>Penalty</u>: The penalty shall begin on July 2 at the rate of five (5) percent of the original fee due for each month that the fee is delinquent, up to a total of twenty-five (25) percent in accordance with G.S. 105-236(a)(2).

<u>Remedies for non-payment</u>: The City may employ the following collection remedies due to non-payment:

- Attachment and garnishment of intangible property
- Levy and sale of tangible personal property
- Set-off debt collection (permits a local government to attach to taxpayer
 North
 Carolina state income tax refund, lottery winnings, or other money owed to the taxpayer by the State)
- Civil lawsuit
- Prosecution for a criminal misdemeanor

<u>Refunds</u>: If a business is discontinued before the end of the period for which the license was issued, the fee will not be refunded.